



## RESOLUTION

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URGING THE HAWAII STATE LEGISLATURE TO REQUIRE THE STATE DEPARTMENT OF TAXATION TO PROVIDE THE COUNTIES WITH TRANSIENT ACCOMMODATIONS TAX RECORDS RELATING TO TRANSIENT VACATION UNITS AND BED AND BREAKFAST HOMES.

WHEREAS, the vacation rental market in Hawaii has grown over the past few years; and

WHEREAS, this rental market has significantly impacted many residential areas in all four counties; and

WHEREAS, certain property owners circumvent the existing regulatory controls and claim their property is used for a residential use when the property is actually being used for a transient vacation unit or bed and breakfast home; and

WHEREAS, it is difficult for counties to investigate and enforce every operation which violates county ordinances; and

WHEREAS, this illegal use of residential property imposes a burden on neighboring property owners which is an unfair imposition on their quality of life and possibly their health and safety; and

WHEREAS, many of the properties used for transient vacation units or bed and breakfast homes pay the transient accommodations tax to the State; and

WHEREAS, the counties would be more effective in enforcing existing regulations if the State were to provide the counties with a list of properties in residential areas paying the transient accommodations tax; and

WHEREAS, numerous bills have been introduced in the Hawaii State legislature to require the State to provide the counties with this information, but none of these bills have been enacted; now, therefore,

BE IT RESOLVED by the Council of the City and County of Honolulu that it urges the Hawaii State Legislature to approve a bill to require the State Department of Taxation to provide the counties with a list of properties in residential areas paying the transient accommodations tax; and



**CITY COUNCIL**  
CITY AND COUNTY OF HONOLULU  
HONOLULU, HAWAII

No. 15-95

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BE IT FINALLY RESOLVED that a copy of this Resolution be transmitted to the President of the State Senate, the Speaker of the State House of Representatives, the Mayor, the Managing Director, and the Director of Budget and Fiscal Services.

INTRODUCED BY:

*[Handwritten signature: ... C. B. H.]*  
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DATE OF INTRODUCTION:

**APR 13 2015**

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Honolulu, Hawaii

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Councilmembers